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Financing of the United Nations Mission in Liberia

Financial performance report for the period from 1 July 2004 to 30 June 2005 and proposed budget for the period from 1 July 2006 to 30 June 2007 of the United Nations Mission in Liberia

Report of the Advisory Committee on Administrative and Budgetary Questions

Appropriation 2004/05	$821,986,000
Expenditure 2004/05	$740,964,800
Appropriation 2005/06	$722,422,100
Proposal submitted by the Secretary-General for 2006/07	$716,855,700
Recommendation of the Advisory Committee for 2006/07	$716,717,700

I. Introduction

1. **The recommendations of the Advisory Committee on Administrative and Budgetary Questions in paragraph 28 below would entail a reduction of $138,000 in the proposed budget of the United Nations Mission in Liberia (UNMIL) for the period from 1 July 2006 to 30 June 2007. The Committee also makes a number of observations and recommendations regarding the administration and management of the Mission and opportunities for further savings.**

2. The Advisory Committee's general report on administrative and budgetary aspects of the financing of the United Nations peacekeeping operations will contain its views and recommendations on a number of cross-cutting issues. Consequently, in the paragraphs below, the Committee deals with resources and other items specifically relating to UNMIL.

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3. The documents used by the Advisory Committee in its consideration of the financing of UNMIL are listed at the end of the present report.

II. Financial performance report for the period from 1 July 2004 to 30 June 2005

4. On the recommendation of the Advisory Committee, the General Assembly, by its resolution 58/261 B, appropriated an amount of $864,815,900 for the period from 1 July 2004 to 30 June 2005, inclusive of $821,986,000 for the maintenance of the Mission, $35,015,300 for the support account for peacekeeping operations and $7,814,600 for the United Nations Logistics Base at Brindisi, Italy. Expenditure for the period totalled $740,964,800 gross ($731,196,700 net).

5. The resulting unencumbered balance of $81,021,200 gross ($80,704,400 net) represents, in gross terms, 9.9 per cent of the appropriation for the maintenance of the Mission. Key resource variances include savings under:

(a) Military personnel ($21,536,000), primarily attributable to the early deployment of contingent-owned equipment, the cost of which was charged to the prior period, lower than budgeted costs for rations and lower deployment of civilian police than anticipated;

(b) Civilian personnel ($12,589,700), owing mainly to a higher than budgeted vacancy rate for international staff and delayed deployment of United Nations Volunteers, offset in part by increased requirements under national staff because of revised salary scales effective 1 February 2005 and the fact that more than half of the General Service posts were encumbered at higher levels than budgeted;

(c) Operational requirements ($46,895,500), owing, among other things, to lower costs for rental of premises, cancellation of a planned project to deliver and distribute fuel throughout the country owing to the poor condition of the infrastructure, the use of field defence supplies procured in the prior period, lower consumption of petrol and oil because of the poor condition of roads, the use of one less helicopter than budgeted and lower charges for the global transponder lease and Brindisi lease line.

6. The comments of the Advisory Committee on the information presented in the performance report (A/60/645) on individual objects of expenditure can be found, where relevant, in the discussion of the proposed budget for the period from 1 July 2006 to 30 June 2007 (A/60/653) in the paragraphs below.

7. The Secretary-General, in his report on liabilities and proposed funding for after-service health insurance benefits (A/60/450), proposed a number of measures that needed to be taken to fund and account for the accrued liabilities for such benefits. The measures provided, inter alia, for the transfer of $250.0 million from unencumbered balances and savings on, or cancellation of prior period's obligations of, active peacekeeping missions as at the end of the 2005 fiscal year. **Depending on what the General Assembly may decide, there may be a consequential impact on the financing of UNMIL and other peacekeeping operations.**

III. Information on performance for the current period

8. The Advisory Committee was informed that, as at 31 December 2005, a total of $1,976,586,000 had been assessed on Member States in respect of UNMIL since its inception. Payments received as at the same date amounted to $1,786,258,000, leaving an outstanding balance of $190,328,000. As at 31 March 2006, the cash position of the Mission was $354,000,000, and unliquidated obligations for the period from 1 July 2004 to 30 June 2005 amounted to $56,988,000.

9. The Advisory Committee was informed that, as at 31 March 2006, the estimated amount owed in respect of troop-cost reimbursement was $17,478,000 and that nothing was owed for contingent-owned equipment. In respect of death and disability compensation, $1,345,100 had been paid as at 30 April 2006 for 30 claims, and 18 claims were pending. **The Advisory Committee expects expeditious settlement of these claims.**

10. The Advisory Committee was informed that, as at 31 March 2006, the incumbency for UNMIL for the period from 1 July 2005 to 30 June 2006 was as follows:

	Authorized	*Encumbered*	*Vacancy/delayed deployment rate (percentage)*
Military observers	215	199	7.4
Military contingent personnel	15 035[a]	14 614	2.8
Civilian police	635	564	11.2
Formed police units	480	480	—
International staff	607[b]	529	12.9
National staff	781[b]	754	3.5
United Nations Volunteers	278[b]	258	7.2

[a] Includes the temporary increase of 250 military personnel for the period from 15 November 2005 to 31 March 2006, as approved by the Security Council in its resolution 1626 (2005) and extended to 30 September 2006 in resolution 1667 (2006).

[b] Does not include posts in the Electoral Division which were abolished on 31 December 2005 (21 international, 23 national and 153 Volunteer posts) or positions funded under general temporary assistance (9 international and 7 national positions).

11. The Advisory Committee was provided with a table on current and projected expenditures for the period from 1 July 2005 to 30 June 2006 as at 30 April 2006 (see annex I to the present report). Current expenditure for the period as at 30 April 2006 amounted to $642,857,222 against an apportionment of $722,422,100 gross, representing a rate of 89 per cent against a financial period which is 83 per cent complete. For the whole financial period, current and projected expenditures amount to $712,514,695, or nearly 99 per cent of the apportionment. Within these totals, there are, of course, both projected savings and overruns. In this connection, the Committee notes that there are significant projected savings of $16.4 million under operational costs; however, the proposed budget for 2006/07 shows a reduction of $14.4 million under this object of expenditure.

IV. Proposed budget for the period from 1 July 2006 to 30 June 2007

A. Mandate and planned results

12. The mandate of UNMIL was established by the Security Council in its resolution 1509 (2003) of 19 September 2003. By its resolution 1626 (2005) of 19 September 2005, the Council, inter alia, extended the mandate of the Mission to 31 March 2006; authorized UNMIL to deploy from November 2005 up to 250 United Nations military personnel to Sierra Leone to provide security for the Special Court for Sierra Leone; authorized a temporary increase in the military personnel ceiling to 15,250 for the period from 15 November 2005 to 31 March 2006; and requested the Secretary-General to provide recommendations on a drawdown plan for UNMIL. By its resolution 1657 (2006) of 6 February 2006, the Council authorized the Secretary-General to redeploy immediately a maximum of one infantry company from UNMIL to the United Nations Operation in Côte d'Ivoire (UNOCI), until 31 March 2006, in order to provide extra security coverage for United Nations personnel and property, and to perform other tasks mandated to UNOCI. By its resolution 1667 (2006) of 31 March 2006, the Council extended the mandate of the Mission to 30 September 2006 and decided to keep the troop strength ceiling of UNMIL at 15,250. The Council also reaffirmed its intention to authorize the Secretary-General to redeploy troops between UNMIL and UNOCI on a temporary basis, as may be needed, and requested the Secretary-General to present further recommendations for a drawdown plan in his next progress report on the Mission.

13. The 2005/06 period has been marked by the holding of nationwide elections for the President, Vice-President, Senate and House of Representatives on 11 October 2005, in accordance with the Comprehensive Peace Agreement of 18 August 2003, and the installation of the democratically elected Government. The role of UNMIL will therefore shift in the coming period from peacekeeping to peacebuilding, as it works to support the consolidation and extension of State authority to all parts of the country. In this connection, the Advisory Committee notes that the interdepartmental assessment mission that visited Liberia in February 2006 recommended that UNMIL deploy more of its senior political, human rights and rule-of-law specialists into the interior of the country and that it deploy qualified expert personnel from existing resources within its civil affairs component to State institutions, in collaboration with national authorities, as appropriate and where required (S/2006/159, para. 54).

14. As regards the results-based budgeting framework, the Advisory Committee notes a marked improvement in presentation and substance in both the performance report and the proposed budget. The Committee notes the attention that has been given to its recommendations concerning the need to use transparent and succinct terminology to qualify benchmarks (see A/59/736/Add.11, para. 8).

15. In its last report on the financing of UNMIL (A/59/736/Add.11, para. 24), the Advisory Committee expressed concern at the departure of the Office for the Coordination of Humanitarian Affairs from Liberia and the absorption of humanitarian coordination functions within UNMIL and requested an update on the Mission's long-term perspective on how functions currently within the scope of

humanitarian coordination, rehabilitation, recovery and reconstruction activities could be transformed and eventually phased out. The Committee was informed that a phased drawdown plan for the Mission's Humanitarian Coordination Section would be presented to it in the context of the proposed budget for UNMIL for the 2007/08 period. Meanwhile, a number of the functions carried out by the Section would be transferred to local authorities during the 2006/07 financial period.

16. Among other things, the Section was currently leading the development of a national-level Inter-Agency Standing Committee, which allocates the roles of risk assessment and emergency response among a number of key international non-governmental organizations and United Nations agencies. The Government will gradually take over these roles as it increases its capacity in these areas. It is expected that the return process for internally displaced persons, which is led by the Section, will come to a close in June 2006 and that the Internally Displaced Persons Unit which is made up largely of staff seconded from agencies, will close at that time. The return of Liberian refugees continues to be led by the office of the United Nations High Commissioner for Refugees and is planned to be completed in 2007.

17. The Humanitarian Coordination Section also monitors areas of return to ensure that returns are sustainable. The monitoring function includes the protection of returnees, coordination of community-based recovery activities and mapping of basic social services to identify gaps. The Section will transfer these responsibilities to local authorities and the Liberia Refugee Repatriation and Resettlement Commission during the 2006/07 period. The responsibility for mobilization of donor support for recovery activities will be gradually transferred to the Government during the 2006/07 period, with the activation of the Liberia Reconstruction Development Committee. In addition, the Humanitarian Information Centre, currently funded by the Office for the Coordination of Humanitarian Affairs, will be taken over by the United Nations Development Programme (UNDP) by the end of June 2006.

18. The Advisory Committee was informed that a phased drawdown plan for the Recovery, Rehabilitation and Reintegration Section would also be presented to the Committee in the context of its consideration of the proposed budget for UNMIL for 2007/08. During the 2006/07 period, the Section would gradually transfer its responsibility for supporting the resolution of tensions and disputes involving ex-combatants to United Nations agencies (in particular UNDP), the National Commission for Disarmament, Demobilization, Reintegration and Rehabilitation and the Government. At present, the Section focuses on medium-term recovery and reintegration activities for returnees and ex-combatants and their communities of return. Among other things, the Section will continue to assist the Government with its review of the national reintegration strategy to ensure an emphasis on creation of employment for ex-combatants and other war-affected populations and will support the implementation of a community-based recovery strategy involving UNHCR, UNDP, the World Food Programme and the United Nations Children's Fund. As part of its support to national efforts at socio-economic recovery, the Section has focused on coordinating the rehabilitation of key infrastructure, such as roads, which is viewed as critical to advancing Liberia's economic revival. In 2006/07, this coordination role will be absorbed by the infrastructure pillar of the Liberia Reconstruction Development Committee.

B. Resource requirements

19. The proposed budget for UNMIL for 2006/07 (A/60/653) amounts to $716,855,700 gross ($706,550,700 net), representing a decrease of $5,566,400, or 0.8 per cent, in gross terms over the amount of $722,422,100 apportioned for the 2005/06 period. The budget provides for the deployment of 215 military observers, 14,785 military contingents, 1,115 United Nations police, including formed units, 599 international staff, 957 national staff and 278 United Nations Volunteers. As noted in paragraph 12 above, the Security Council, by its resolution 1667 (2006), decided to keep the troop strength ceiling of the Mission at 15,250 (including military observers). Upon enquiry, the Advisory Committee was informed that should additional resources be required in connection with the Council's decision to extend the increased ceiling of military personnel up to 30 September 2006 or future additional extensions, the Secretary-General would revert to the General Assembly with requests for additional appropriation or commitment authority as necessary.

20. With regard to the financial impact of the temporary transfers of military personnel to UNOCI, as mentioned in paragraph 12 above, the Advisory Committee recalls that in his letter of 6 April 2006 addressed to the Chairman of the Advisory Committee, the Controller indicated that, based on the Security Council decision that any personnel redeployed among missions should continue to be counted against the authorized ceiling on military and civilian personnel of the mission from which they were transferred (see Security Council resolution 1650 (2005)), resources approved for UNMIL would be utilized to support redeployments to UNOCI. This would include, in particular, costs associated with the reimbursement of troop-contributing countries for troops, contingent-owned equipment and self-sustainment, as well as rations and fuel. Logistical and administrative support requirements would be met from within the existing resources of UNOCI. The Committee was also informed that the costs associated with the temporary redeployment of military personnel to UNOCI would be reported in the context of the review of the performance report for UNMIL for 2005/06 and the proposed budget for UNMIL for 2007/08.

1. Military and police personnel

Category	*Authorized 2005/06*	*Authorized/proposed 2006/07*
Military observers	215	215
Military contingent personnel[a]	15 035	15 035
United Nations police	635	875
Formed police units	480	240

[a] Includes the temporary increase of 250 military personnel for the period from 15 November 2005 to 31 March 2006, as approved by the Security Council in its resolution 1626 (2005) and extended to 30 September 2006 in resolution 1667 (2006).

21. The proposed budget provides for an increase in the number of United Nations police by 240, and a corresponding decrease in the number of police serving in formed units, with the goal of promoting mentoring of national police in the regions. During 2006/07, the number of United Nations police will be maintained at 875 for the first six months, after which it will be reduced gradually by a total of 260 police.

The Advisory Committee was informed that delayed deployment factors of 5 per cent for military observers and 2 per cent for military contingents had been applied.

22. The estimated requirements for military and police personnel for the period from 1 July 2006 to 30 June 2007 amount to $378,911,900, reflecting an increase of $6,852,600, or 1.8 per cent, over the apportionment for 2005/06. The increased requirements result mainly from the full deployment of 14,785 contingent personnel throughout the 12-month period with a 2 per cent delayed deployment factor, compared to the yearly average of 14,002 in 2005/06, and from higher average deployment of United Nations police. These increases are offset in part by decreased requirements for recreational leave allowance owing to the fact that the contingents will be self-sustained and for freight and deployment of contingent-owned equipment as no repatriations are planned for 2006, as well as decreased requirements for travel on emplacement, rotation and repatriation for United Nations police as the result of a 25 per cent reduction in costing parameters based on 2004/05 expenditures.

2. **Civilian personnel**

Category	*Approved 2005/06*[a]	*Proposed 2006/07*[b]
International staff	607	594
National staff[c]	781	955
United Nations Volunteers	278	278

[a] Does not include posts in the Electoral Division which were abolished on 31 December 2005 (21 international, 23 national and 153 Volunteer posts) or positions funded under general temporary assistance (9 international and 7 national positions).

[b] Does not include positions funded under general temporary assistance (5 international and 2 national).

[c] Including national officers and national General Service personnel.

23. **The Advisory Committee points out that the overall table on human resources contained in the summary of the proposed budget does not give a clear picture of the staffing changes proposed, as it does not take into account the reductions in staffing resulting from the completion of the election process and the abolition of the Electoral Division, as planned, on 31 December 2005 (see A/59/630, table 5, footnote b). The abolition of the Division resulted in a reduction of 197 posts (21 international, 23 national and 153 United Nations Volunteers). Eight posts (6 international and 2 national) are to be retained until 30 June 2006 for an Electoral Unit. The Committee notes the inclusion of positions funded under general temporary assistance in the staffing table. The Committee appreciates the inclusion of this information; however, in order to clarify the distinction between positions and posts, the Committee requests that future human resources tables include a separate column for positions funded under general temporary assistance, rather than a footnote. In this connection, the Committee notes that the proposal for 2006/07 includes the conversion of 9 positions funded under general temporary assistance (4 P-3 and 5 national officer positions) to posts.**

24. As can be seen from the table above, the proposal in the budget document actually entails an increase of 161 posts — the net result of a decrease of

13 international posts and an increase of 174 national posts. The estimated cost for civilian personnel, as shown in document A/60/653, amounts to $108,487,800 and reflects the application of vacancy factors of 20 per cent for international staff and 5 per cent for national staff.

Recommendations on posts

25. *Abolition of two posts (one Field Service and one General Service (Other level)) in the Joint Monitoring Commission secretariat (component 1, ceasefire).* **The Advisory Committee has no objection to these abolitions.**

26. *Conversion of one P-2 post in the Human Rights and Protection Section to a national post (component 2, humanitarian and human rights).* The Advisory Committee has expressed its view in the past that a gradual replacement of international staff with national staff, wherever feasible and cost-effective, should be encouraged in the peacekeeping operations, as it would contribute to capacity-building and transfer of skills to the local population, as well as increase the feeling of ownership by the local population of activities presently carried out by the mission (see A/59/736, para. 58). **Accordingly the Committee recommends approval of the proposed conversion.**

27. *Conversion of four P-3 Programme Officer positions (two in the Office of the Deputy Special Representative of the Secretary-General (Recovery and Governance) and two in the Relief, Recovery and Rehabilitation Section) and five Humanitarian Affairs Officers (National Officers) from general temporary assistance funding to posts (component 2, humanitarian and human rights).* The Security Council has requested the Secretary-General to make further recommendations for a drawdown plan for UNMIL (see para. 12 above). **Although the Mission has not yet begun the process of drawing down, the Advisory Committee is of the view that it would be prudent to begin planning for it now. The Committee therefore does not consider it advisable to establish new posts in the humanitarian and development fields in advance of the drawdown plan. Accordingly, the Committee recommends against the proposed conversions.**

28. *Establishment of one P-3 post for a Legal Officer (component 3, security reform).* The incumbent is to be responsible for drafting and reviewing a variety of contracts and code cables and providing advice on claims, investigation reports, rulings by Liberian courts, memorandums of understanding, legal policies and personnel issues for senior management and Liberian legal entities. **It seems to the Advisory Committee that much of the basic legal work which was required in Liberia, such as drafting of legislation, must now be either completed or well under way. It therefore does not believe that a new P-3 post is justified at this time.**

29. *Conversion of two General Service (Other level) posts to national posts in the Office of the United Nations Police Commissioner (component 3, security reform).* **For the reasons noted in paragraph 26 above, the Advisory Committee recommends approval of the proposed conversions.**

30. *Abolition of 27 international posts (1 D-2, 1 P-5, 7 P-4, 11 P-3, 1 P-2, 4 Field Service, 2 General Service (Other level)), 25 national posts (2 National Officers and 23 national General Service) and 153 United Nations Volunteers in connection with*

the abolition of the Electoral Division (component 4, peace process). As noted in paragraph 23 above, the Electoral Division was abolished as at 31 December 2005.

31. *Conversion of one P-2 post and one Field Service post in the Communications and Public Information Office to national posts (component 4, peace process).* **For the reasons noted in paragraph 26 above, the Advisory Committee recommends approval of the proposed conversions.**

32. *Conversion of five international posts to national posts (1 General Service (Other level) in the General Services Section, 1 General Service (Other level) in the Communications and Information Technology Section, 1 Field Service in the Personnel Section and 2 Field Service in the Procurement Section) (component 5, support).* **For the reasons noted in paragraph 26 above, the Advisory Committee recommends approval of the proposed conversions.**

33. *Establishment of 161 national General Service posts (62 in Security, 29 in Transport and 70 in Engineering) (component 5, support).* As noted in the proposed budget, security services are, at present, provided by a commercial contract in Monrovia and by 134 individual contractors in the regions. Twenty-six locations are completely without security services. The proposal is to extend commercial contractors to the regions, including the 26 unstaffed locations. It is estimated that 62 national General Service posts will be required, 26 to supervise the services to be provided on commercial contracts in the 26 unstaffed locations and 36 to provide round-the-clock staffing for six radio rooms. The 134 individual contractors will be released.

34. With regard to requirements for the Transport Section, the Advisory Committee was informed that an average of 61 individual contractors were employed during the 2005/06 period owing to the need to open more transport workshops in the regions than originally foreseen. For 2006/07, it is proposed to release all of the individual contractors and establish 29 national posts for functions which are expected to remain as permanent requirements, as follows:

- Six mechanics for Monrovia (3 for the headquarters light workshop and maintenance unit, 1 for headquarters specialized and heavy equipment and 2 for the accident damage repair unit)
- Two mechanics each for new workshops at Voinjama and Tubmanburg
- Nineteen drivers for the heavy dispatch and recovery unit. Heavy-duty vehicles are used to deliver water monthly to UNMIL sites throughout the country and to transport and distribute fuel, collect sewage and transport building and engineering materials.

35. Seventy new national posts are requested for the Engineering Section, mainly to support power generation and water treatment plants in 22 locations throughout Liberia, as follows: 5 carpenters, 9 electricians, 25 generator mechanics, 4 heating, ventilation and air-conditioning technicians, 7 plumbers, 5 warehouse operators, 11 water treatment plant operators and 4 others. The staff are to replace staff currently on individual contracts. The Advisory Committee was informed that the number of such individual contractors has averaged 278 in 2005/06.

36. Upon request, the Advisory Committee was provided with a breakdown of the cost of the current arrangement, which uses a combination of individual contractors and commercial contracts, as compared with the proposed arrangement which would

replace individual contractors with national staff (see annex II to the present report). As can be noted from the tables provided, the additional cost involved in establishing posts as opposed to using individual contractors amounts to $1,411,500. In addition, in 2005/06, security was provided to administrative offices in the regions through their co-location with military contingents; however, in 2006/07, the administrative offices will move away from the contingents and the Mission will need to provide security. The cost of the commercial contract for security will therefore increase in 2006/07 by $1,104,900. Thus, the total additional cost entailed in the new arrangement proposed for 2006/07 amounts to $2,516,400. The Committee was informed that it was not possible to determine at this stage how many of the current individual contractors will be converted to national staff and that such information would be provided in the context of the next budget review.

37. **Bearing in mind paragraph 55 of its general report on peacekeeping operations of 22 April 2005 (A/59/736), in which it points out that proper budgetary procedure requires that continuing functions be carried out by staff occupying posts or positions, the Advisory Committee recommends approval of the 161 new national General Service posts proposed under the support component.**

38. *Conversion of three Field Service staff to national General Service (1 in Personnel and 2 in Procurement) and two international General Service (Other level) to national General Service (1 in General Services and 1 in Communications and Information Technology) (component 5, support).* **For the reasons stated in paragraph 26 above, the Advisory Committee recommends approval of the proposed conversions.**

39. In addition to the proposed staffing changes mentioned above, the Mission proposes numerous redeployments between and within components. **The Advisory Committee has no objection to the proposed redeployments and encourages the Mission to use redeployment as tool to deal with changing priorities as the Mission approaches the drawdown process.**

3. **Operational costs**

Apportionment 2005/06	*Proposed 2006/07*
$243 863 900	$229 456 000

40. The estimated operational requirements for the period from 1 July 2006 to 30 June 2007 represent a decrease of $14,407,900, or 5.9 per cent, in comparison with the apportionment for 2005/06. Major factors contributing to the variance include a decrease in requirements for general temporary assistance, rental of premises and election materials owing to the completion of the election process in 2005, lower requirements for petrol, oil and lubricants, based on actual usage in 2004/05, a decrease in fuelage costs and reimbursement for accommodations, as hardwall accommodations will be provided for most contingent units, and reduced requirements under acquisition of vehicles resulting from acquisition of 59 fewer specialized ground transportation items than planned. These are offset in part by increased requirements under air transportation relating to the rise in the price per litre for fuel from $0.58 in 2005/06 to $0.76 in 2006/07, an increase for contingent-owned equipment owing to the fact that the military has been budgeted at full

strength in 2006/07, whereas in 2005/06 a reduction was planned, and increased requirements for security services and alteration and renovation services.

Air transportation

41. In its audit of the peacekeeping operations for the period ending 30 June 2005, the Board of Auditors noted that none of the 25 aircraft at UNMIL was sufficiently utilized and that the average passenger load per flight was calculated at 29 per cent and the average cargo carried per flight was 18 per cent.[1] The Mission responded (see A/60/653, sect. V.C) by stating that it was monitoring the actual hours flown on a daily and monthly basis and controlling flights as necessary. The Advisory Committee was also informed that the Mission had been working to find ways to increase utilization, such as altering flight schedules to accommodate more passengers/cargo, and that this had shown some positive results. Further, the Department of Peacekeeping Operations has issued comprehensive aviation budget guidelines and a template to guide the preparation of aviation budgets. The missions have been instructed to base all future flight hour projections on the most recent actual usage of aircraft. **The Committee welcomes these developments and expects that the results of these changes will be reported in the next budget submission.**

Public information

42. The Advisory Committee notes from the supplementary information provided to it that the estimated requirements for public information for 2006/07 are nearly identical to those of 2005/06, despite the completion of elections in 2005. Staffing remains at 64 (18 international, 38 national and 8 United Nations Volunteers) and operational costs at approximately $2.5 million. **The Committee understands the importance of public information activities, particularly UNMIL radio, for communication with outlying areas; however, it is of the view that the Mission should promote the development of national capacities in view of the impending drawdown.**

Quick-impact projects

43. The proposed budget for 2006/07 includes a provision of $1 million for quick-impact projects. The Advisory Committee was informed, upon enquiry, that the cost of administering quick-impact projects at UNMIL in 2006/07 would amount to $371,600, or 37 per cent of the total amount requested. **In the opinion of the Advisory Committee, this is excessive. In keeping with the original intent for these types of projects, overhead costs should, in any case, be kept to a minimum; to this end, the Committee requests that the number and level of posts in the Quick Impact Projects Unit be reviewed. In addition, efforts should be made to identify implementing partners, including locally, in order to share the burden of the costs of administering the projects.**

44. The Advisory Committee recalls that the report of the Panel on United Nations Peace Operations (Brahimi report) called for funding of quick-impact projects in a mission's first-year budget (see A/55/305-S/2000/809, para. 47 (a)). By its resolution 58/315 of 16 July 2004, the General Assembly endorsed the

[1] *Official Records of the General Assembly, Sixtieth Session, Supplement No. 5* (A/60/5), vol. II, chap. II, para. 141.

recommendation of the Special Committee on Peacekeeping Operations that resources for quick-impact projects be made available through the second year of peacekeeping operations provided that they remain in direct support of the mission's mandate and either respond to needs not covered by existing development and humanitarian assistance efforts, or serve as a catalyst to broaden those efforts.[2] Exceptions have been made to this stipulation in numerous cases; however, the General Assembly, in section VII of its resolution 59/296 of 22 June 2005, requested the Secretary-General to streamline the process of implementation of quick-impact projects and to ensure that they are fully implemented within the planned time frames. **The Committee is of the view that it is for the General Assembly to decide whether it wishes to change the policy regarding quick-impact projects or to grant an exception in this case. If the decision is made to extend quick-impact projects beyond the two-year period, care should be taken to ensure that such projects conform to the original concept for this type of activity and are in harmony with the activities of other development or humanitarian assistance entities in the Mission area.**

V. Conclusion

45. The action to be taken by the General Assembly in connection with the financing of UNMIL for the period from 1 July 2004 to 30 June 2005 is indicated in paragraph 26 of the performance report (A/60/645). **The Advisory Committee recommends that the unencumbered balance of $81,021,200, as well as the income and adjustments in the amount of $27,287,500, be credited to Member States in a manner to be determined by the Assembly**

46. The action to be taken by the General Assembly in connection with the financing of UNMIL for the period from 1 July 2006 to 30 June 2007 is indicated in paragraph 32 of the proposed budget (A/60/653). In arriving at its conclusion as to the quantum of resources required for UNMIL for the 2006/07 period, the Advisory Committee bore in mind the pattern of expenditure for 2005/06 which shows nearly full implementation (see para. 11 above and annex I to the present report).

47. **As indicated in paragraphs 19 and 20 above, additional requirements, if any, related to the extension of the increased ceiling of military personnel or to temporary transfers of military personnel to UNOCI, will be reported separately.**

48. **Taking into account its recommendations in paragraph 28 above, the Advisory Committee recommends that the estimated budget requirement of $716,855,700 be reduced by $138,000. Accordingly, the Committee recommends that the Assembly appropriate an amount of $716,717,700 for the maintenance of UNMIL for the 12-month period from 1 July 2006 to 30 June 2007.**

[2] Ibid., *Fifty-eighth Session, Supplement No. 19* (A/58/19), para. 91.

Documentation

- Performance report on the budget of the United Nations Mission in Liberia for the period from 1 July 2004 to 30 June 2005: report of the Secretary-General (A/60/645)
- Budget for the United Nations Mission in Liberia for the period from 1 July 2006 to 30 June 2007: report of the Secretary-General (A/60/653)
- Report of the Advisory Committee on Administrative and Budgetary Questions on the financial performance report for the period from 1 August 2003 to 30 June 2004 and the proposed budget for the period from 1 July 2005 to 30 June 2006 of the United Nations Mission in Liberia (A/59/736/Add.11)
- General Assembly resolutions 58/261 B, 59/292 and 59/296
- Tenth progress report of the Secretary-General on the United Nations Mission in Liberia (S/2006/159)
- Security Council resolutions 1626 (2005), 1657 (2006) and 1667 (2006)

Annex I

Current and projected expenditures of the United Nations Mission in Liberia for the period from 1 July 2005 to 30 June 2006

	Expenditure as of 30 April 2006			*Projected*				
Class description	*Apportionment*[1] *(A)*	*Total expenditure (B)*	*Unencumbered balance (C) = (A-B)*	*Expenditure May and June 2006*[2] *(D)*	*Total expenditure including projected (E) = (B+D)*	*Estimated unencumbered balance as at 30 June 2006 (F) = (A-E)*	*Variance (Percentage) (G) = (F/A)*	*Reasons for variance*
I. Military and police personnel								
212 Military observers	11 711 500	8 971 198	2 740 302	1 776 073	10 747 271	964 229		
213 Military contingents	312 042 200	311 297 455	744 745	13 640 970	324 938 425	(12 896 225)		
214 Civilian police	37 539 600	25 221 945	12 317 655	4 705 340	29 927 285	7 612 315		
216 Formed police units	10 766 000	10 052 125	713 875	1 611 043	11 663 168	(897 168)		
Subtotal, I	**372 059 300**	**355 542 723**	**16 516 577**	**21 733 426**	**377 276 149**	**(5 216 849)**	**-1**	*Overexpenditure is due to full military troop strength as opposed to budgeted drawdown of 3 battalions on 1 March 2006, and takes into account unspent balances under civilian police owing to higher vacancy rates than budgeted and a decrease in civilian police (and increase in formed police units).*
II. Civilian personnel								
221 International staff	83 040 400	68 035 597	15 004 803	11 664 580	81 700 177	1 340 223		
222 National staff	9 867 700	8 804 685	1 063 015	2 283 200	11 087 885	(1 220 185)		

	Expenditure as at 30 April 2006			Projected				
Class description	*Apportionment* (A)	*Total expenditure* (B)	*Unencumbered balance* (C) = (A-B)	*Expenditure May–June 2006* (D)	*Total expenditure including projected* (E) = (B+D)	*Estimated unencumbered balance as at 30 June 2006* (F) = (A-E)	*Variance percentage* (G) = (F/A)	*Reasons for variance*
223 United Nations Volunteers	13 350 900	13 241 999	108 901	1 533 000	14 774 999	(1 424 099)		
Subtotal, II	**106 259 060**	**90 082 281**	**16 176 719**	**17 480 780**	**107 563 061**	**(1 304 061)**	**-1.2**	Overexpenditure is due to a lower vacancy rate than budgeted and an increase in salary rates for National staff effective 1 March 2006, additional United Nations Volunteers in support of elections and an increase in living allowance for Volunteers.
III. Operational costs								
224 General temporary assistance	2 767 600	2 317 012	450 588	341 400	2 658 412	109 188		
225 Government-provided personnel	—	—	—	—	—	—		
226 Civilian electoral observers	—	—	—	—	—	—		
227 Consultants	676 200	231 607	444 593	18 800	250 407	425 793		
228 Official travel	1 869 200	1 748 285	120 915	462 456	2 210 741	(341 541)		
230 Facilities and infrastructure	89 841 900	68 500 062	21 341 838	14 167 697	82 667 759	7 174 141		
231 Ground transportation	29 374 000	14 395 440	14 978 560	5 345 415	19 740 855	9 633 145		
232 Air transportation	61 791 700	58 450 727	3 340 973	3 452 000	61 902 727	(111 027)		
233 Naval transportation	3 003 400	1 237 835	1 765 565	1 200 000	2 437 835	565 565		
234 Communications	23 501 300	18 588 637	4 912 663	2 433 450	21 022 087	2 479 213		
235 Information technology	4 178 900	3 011 959	1 166 941	637 761	3 649 720	529 180		
236 Medical	13 995 700	15 855 273	(1 859 573)	1 470 641	17 325 914	(3 330 214)		
237 Special equipment	5 205 500	5 191 840	13 660	—	5 191 840	13 660		
238 Miscellaneous supplies services and equipment	6 898 400	6 797 588	100 812	819 600	7 617 188	718 788		

	Expenditure as of 30 April 2006			Projected				
Class description	*Apportionment*[a] *(A)*	*Total expenditure (B)*	*Unencumbered balance (C) = (A-B)*	*Expenditure May and June 2006*[b] *(D)*	*Total expenditure including projected (E) = (B+D)*	*Estimated unencumbered balance as at 30 June 2006 (F) = (A-E)*	*Variance (Percentage) (G) = (F/A)*	*Reasons for variance*
239 Quick-impact projects	1 000 000	905 953	94 047	94 047	1 000 000	—		
Subtotal, III	**244 103 800**	**197 232 218**	**46 871 582**	**30 443 267**	**227 675 485**	**16 428 315**	7	**Unspent balances are due to lower requirements for fuel and rental of premises, the acquisition of a lower number of vehicles and lower requirements for commercial communications and spare parts.**
Gross	**722 422 100**	**642 857 222**	**79 564 878**	**69 657 473**	**712 514 695**	**9 907 405**	1	
Staff assessment income	11 215 700	8 920 305	2 295 395	1 801 724	10 722 029	493 671		
Net	**711 206 400**	**633 936 917**	**77 269 483**	**67 855 749**	**701 792 666**	**9 413 734**		
Voluntary contributions in kind (budgeted)	120 000					120 000		
Total	**722 542 100**	**642 857 222**	**79 564 878**	**69 657 473**	**712 514 695**	**10 027 405**	1	

[a] Exclusive of amounts relating to prorated share of UNMIL in the funding of the support account and the United Nations Logistics Base at Brindisi.

[b] Pre-encumbrances as at 30 April are included in projected expenditures for May and June 2006.

Annex II

Costs of individual and commercial contracts for the United Nations Mission in Liberia for the periods 2005/06 and 2006/07

(Thousands of United States dollars)

A. 2005/06

	Individual contractors		*Commercial contracts*		
	Number[a]	*Cost*	*Number*	*Cost*	*Total cost*
Transport	61	152.3	—	—	152.3
Engineering	278	693.9	—	—	693.9
Security[b]	134	334.5	1	1 266.0	1 600.5
Total	**473**	**1 180.6**	**1**	**1 266.0**	**2 446.6**

B. 2006/07

	Individual contractors		*Posts*		*Commercial contracts*		*Total cost*
	Number[a]	*Cost*	*Number*	*Cost*	*Number*	*Cost*	
Transport	—	—	29	466.9	—	—	466.9
Engineering	—	—	70	1 127.0	—	—	1 127.0
Security	—	—	62	998.2	1	2 370.9	3 369.1
Total	—	—	**161**	**2 592.1**	**1**	**2 370.9**	**4 963.0**

C. Variance (B minus A)

	Total cost
Transport	314.6
Engineering	433.1
Security[b]	1 768.6
Total	**2 516.4**

[a] Average number for the period.

[b] In 2004/05 and for most of 2005/06, security was provided to administrative offices in the regions through co-location of the offices with military contingents; however, in 2006/07, administrative offices will move away from the contingents and security services will need to be provided by the mission, resulting in the overall increase of $2.5 million.